Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Currently Amended) A method for etching a mask layer, comprising steps of:

forming a mask layer on a semiconductor substrate;

forming a photoresist with patterns on the surface of the mask layer; forming a victim layer comprised of an anti-reflection coating layer on the surface of the photoresist according to the photoresist topography, wherein the thickness of the victim layer is smaller than that of the photoresist, such that a plurality of slopes are formed on the sidewalls of the photoresist; and

etching the mask layer using the photoresist and the victim layer with the slopes to be the etching mask.

Claim 2 (Original) The method for etching a mask layer as claimed in claim 1, wherein the mask layer is a nitride.

Claim 3 (Original) The method for etching mask layer as claimed in claim 1, wherein the thickness of the victim layer is 800~1000Å.

Claim 4 (Currently Amended) A method for etching a protecting layer for metal contact windows, comprising steps of:

providing a semiconductor with semiconductor elements or inner leads on the surface;

forming a protecting layer over the inner leads.

forming a photoresist with patterns on the protecting layer;

forming a victim layer <u>comprised of an anti-reflection coating layer</u> on the surface of the photoresist according to the photoresist topography, wherein the thickness of the victim layer is smaller than that of the photoresist with patterns, such that a plurality of slopes are formed on the sidewalls of the photoresist; and

etching the protecting layer to form a plurality of metal contacting windows using the photoresist and the victim layer with the slopes to be the etching mask.

Claim 5 (Original) The method for etching a protecting layer for metal contact windows as claimed in claim 4, wherein the protecting layer is nitride.

Claim 6 (Cancelled)

Claim 7 (Original) The method for etching a protecting layer for metal contact windows as claimed in claim 4, wherein the thickness of the victim layer is 800~1000Å.

Claim 8 (Original) The method for etching a protecting layer for metal contact windows as claimed in claim 4, wherein the plurality of metal contacting windows are pad regions and fuse regions.

Claim 9 (Previously presented) The method for etching a mask layer as

claimed in claim 1, wherein the victim layer is formed on both the mask layer and the surface of the photoresist.

Claim 10 (Previously presented) The method for etching a protecting layer as claimed in claim 4, wherein the victim layer is formed on both the protecting layer and the surface of the photoresist.